K 22393

G R. S IX-5]

Previous references. 1877-78

191 .

(mul)

File No. 26 of 77

Serial Nos. 164

Later references.

mul 16 of 83

28 of 94

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 164

Collr of ~~Distt~~ B for May 79

SUBJECT.

Tax on Bangle Sellers ——

№564.

Fdc 9 1077-8

The Nazar Dpty Comrs in his letter № 1171/205 Dt 4th February 1878, states that it was ascertained during the examination of the annual Revenue Accounts 1876 77 that a tax was imposed on glass manufactories in the Banawar Taluk at Rs 17-8-0 but that as the tax was specially remitted on the introduction of the Moluturfa rules in 1860, further explanation was called for, and then it was found that a similar tax was being levied in the Pavagada Taluk of the Chitaldroog Distt and that in both of these cases no sanction had been obtained from the higher authorities for the levy, the tax having been imposed by the Dy Comrs themselves -

The Com[illegible] further adds
that according to the explanation
[illegible] by the Deputy of Chulat
[illegible] through the [illegible] accom-
panied [illegible] 1871 the [illegible] of the tax
[illegible] [illegible]
[illegible]
[illegible]
[

When the petty taxes styled Chillarbab" were abolished by this office Circular No. 29 Dt 11th September 1860, it was ascertained that in the Chulat dvoog Dr. a Sum of Rs 49-12-4 was recovered in 1859-60 on account of glass manufactures. The levy of the tax was ordered to be abolished 4 In the other Drs no such exemption appears to have been allowed. Before passing orders on the present reference, I beg to suggest that the Comrs of Ashtm & Nandg Drs be requested to report whether glass manufactures are being carried on in any of the Distts in their respective Drs & if so whether any and what tax is levied on their account

11 The Comr of Nagar may

also be asked to report in what accounts the amount now reported to have been levied in the Pavagada & Banavar Taluks has been credited & under what head.

[signature]

7/3/78

[signature]

2.3.78

Memo. No 81

6. The following are the replies received to this office Prgs. c.to 10730 & 117 issued in terms of paras 4 and 5 above.

7. With reference to para 5 the Commr. of Nagar states that the revenue from the items referred to continues to be credited to the head "Famines" in the Annual Return

* c.to 1281 dt. 10. March/78

No. 11 of 9 April 1787

Class 4. No. 1

8. The Sunday Dy. Comr reports that in the Bangalore District, no Glass manufactures are carried on, while in the Kolar District they exist to a limited extent. The Dy. Comr of the latter District reports that the Molasses tax levied on that account, is shewn in the Return Class III No. 3 under the head 'taxes on shops & houses.' In the Gumbaz District Bangles are manufactured to a small extent in the Madgiri taluk, the tax thereon viz Rs 6/- being entered under "other items" in Stat. Class VIII No. 8.

9. In the

the Selangor Dam × × No 115 of 06
28
and Gl. Pl. Co as manufactured.

10. From paras 3 and 4 above, it will be observed that the exemption agreed to by the Govt of Selangor was only partial, it being limited to the Klang Distributory Dam only. There is no reason why the exemption cannot now be made general. I would therefore suggest that the tax in question be abolished, and that a Molasses tax be imposed in lieu and shown in Stat. class. 3

No. 3 under the major
head "Shop tax."

R. Plumbe Clk

Sub-Jr approved 31/5/78

J 3/6

approved

BG 3/6

1878.

From The Commissioner
Rajkot Division

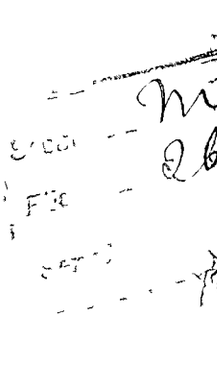
To

The Secretary to the Chief Commissioner
Accounts Department.

Dated
Despatched
Received

Enclosures No. 4

General No.
No.



[illegible] the Commissioner to re-
[illegible] mill, & say the
[illegible] received the Cases
[illegible] the Chief Commissioner's
[illegible] and obtain his orders
[illegible] the matter —

[illegible] was ascertained during
the investigation of the Annual
Income Accounts 1876-77
that a tax was imposed
on Cases Manufactories
in the Baroda Talukā
at Rs 2 17-8 — & it appeared
this Case was specially re-
mitted on the introduction
of the Mohalkaria Rules
in 1876, further explan-
ation was called for,
and then it was found
that a similar tax

being levied in the Nagapuda
district Salmel. In both of these cases
the local levy obtained from the higher authori-
ties for the levy, the tax having been imposed by
the Deputy Commissioners themselves.

3. The Deputy Commissioner of Chittaldroog ex-
plains that this tax was imposed in 1871 on the prin-
ciple of the tax on toddy or the glass manufactories
like toddy Consumers a quantity of firewood. This I
consider is not a good reason for levying the tax
already levied by the Chief Commissioner,
and moreover no reasons are assigned for adopting
the rate of Rs 17/2, while the rates imposed in the
Chittaldroog District range from Rs 4 to 43. Else-
where the manufacturers of lac and glass bangles
are treated as traders and are, paying merca-
tile house or shop tax.

4. I request therefore the approval of the
Chief Commissioner for the abolition of the tax.

I have the honor to be,
Sir,
Your most obedient Servants

Canara
Chittaldroog
Dy: Commissioner
Nagardivisim

J.S.

I
I-14

This may be disposed of on receipt of the reports due from Ashtam Mundry to which a reminder may be sent.

1878.

From Chief Commissioner

To Mysore Division

The Secretary to the Chief Commissioner (Duplicate Department.

Dated 15 March 78

Despatched 16

Received 17

Enclosures No. Nil

General No. 1281

No. 2

I
I-14

The Chief Commissioner's Proceedings No. 10730 dated 6th March 78.

Secretariat.

Enquiry has the honor to state that the reference from the item referred to on the above continues to be recorded in the head

Lead Furnaces in the

Return class 4 No 1.

K & Rauchhund Bros.

Per Offg

Agent Dec

9
G-82 1878. 4 0129

From The Commissioner
To Municipal Corporation

Secretary to Chief Commissioner,
General Department.

Dated 9th April
Despatched
Received 14

ENCLOSURES NO

General No. 1878—79.
No.

Sir,

In reply to the Chief Commissioner's [illegible] No. 1252 of 6th instant, I have the honor to report that from inquiries made it would appear that no glass manufactures are carried on in the Municipality, and they would only be subject to a limited extent in the Malan Circle.

2. Mr. Krishnamachari states that a Municipal tax is levied from the manufacturers, and the amount shown in the Return Class III - No 3 -

under the United States in shops or houses.

3. Bricks are reported to be manufactured to a small extent in the Madjiri Taluq in the Nimar District, and a duty of Rs. 6 is charged thereon, the Government having future of in Class VIII—No. 8 under the head of other Items.

I have the honor to be,
Sir,
Your Most Obt. Servant,

Commissioner.

Received 8th Dec 1878. 0593.

187 8. 27.

From The Deputy Commissioner
Kheri Division

To

Secretary to Chief Commissioner,
General Department.

Dated Kheri the 4th December 1878
Despatched 6th December 1878
Received 7th December 1878

ENCLOSURES None

General No. 15 } 1878—79.
No. 28

Sir, I have the honour to forward herewith cheque No 10730 dated 4th December 1878 in favour of Babu Ram Lal Clerk in the Deputy Commissioner's Office, on account of the Contingent Bill for the month of November 1878.

2. I have the honour to state for the information of the Chief Commissioner that the Deputy Commissioner of the Kheri District has not yet received the Bill for glass manufactured in Bareilly during the month of November 1878.

I have the honour to be
Sir
Your most obedient servant
Deputy Commissioner
Kheri District
4th December 1878